

Covance Laboratories Inc.  
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Madison, Wisconsin 53704  
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January 9, 2001

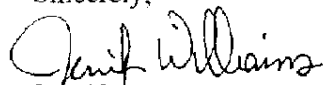
Loreen L. Carchman  
Philip Morris U.S.A.  
P.O. Box 26583  
Richmond, Virginia 23261-6583

Dear Ms. Carchman:

Enclosed is one signed Agreement for Research Services between Covance Laboratories, Inc. and Philip Morris Inc. We have kept one copy of the Agreement for our files. Also enclosed is one Covance Employee Agreement, which you requested.

If you have any questions, please feel free to contact me at (608) 245-7042.

Sincerely,



Jennifer S. Williams  
Contract Analyst  
Financial Services-02

Enclosure

JSW/nmb